

## ORIGINAL

## UNITED STATES TAX COURT

ALEXANDRU J. BITTNER & SHERRY )  
 BITTNER, )  
 )  
 Petitioners, )  
 )  
 v. ) Docket No. 19894-17  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent. ) JUDGE KATHLEEN KERRIGAN

## DECISION

Pursuant to the agreement of the parties in this case, it is

**ORDERED AND DECIDED:** That there are no deficiencies in income tax due from, nor overpayments due to, Petitioners for the tax years 2002, 2003, 2008, 2009 and 2010;

That there are deficiencies in income tax due from Petitioners for the tax years 2004, 2006, 2007 and 2011 as shown in the following statement:

| Tax Year | Tax<br>Previously<br>Assessed | Tax<br>Liability | Foreign Tax<br>Credit | Statutory<br>Deficiency |
|----------|-------------------------------|------------------|-----------------------|-------------------------|
| 2004     | \$0.00                        | \$171,969.59     | \$8,900.00            | \$163,069.59            |
| 2006     | \$0.00                        | \$196,193.01     | \$75,590.00           | \$120,603.01            |
| 2007     | \$0.00                        | \$220,857.88     | \$174,472.00          | \$46,385.88             |
| 2011     | \$0.00                        | \$152,693.00     | \$25,693.00           | \$127,000.00            |

That there are no additions to tax due from Petitioners, under the provisions of I.R.C. § 6651(a)(1), for the tax years 2002, 2003, 2008, 2009 and 2010;

That there are additions to tax due from Petitioners, under the provisions of I.R.C. § 6651(a)(1), for the tax years 2004, 2006, 2007 and 2011, in the amounts of \$40,767.40, \$30,150.75, \$11,596.47 and \$12,700.00, respectively;

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That there are no penalties due from Petitioners, under the provisions of I.R.C. § 6662, for the tax years 2002, 2003, 2008, 2009 and 2010;

That there are penalties due from Petitioners, under the provisions of I.R.C. § 6662, for the tax years 2004, 2006, 2007 and 2011, in the amounts of \$16,306.96, \$12,060.30, \$4,638.59 and \$12,700.00, respectively; and

That Petitioner Sherry Bittner is not entitled to any relief from joint and several liability under I.R.C. §§ 6015(b), (c), or (f).

**(Signed) Kathleen Kerrigan  
Judge**

Entered: **NOV 12 2019**

\* \* \* \* \*

It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that interest will be assessed as provided by law on the deficiencies, additions to tax and penalties due from Petitioners.

It is further stipulated that, effective upon the entry of this decision by the Court, Petitioners waive the restrictions contained in I.R.C. § 6213(a) prohibiting assessment and collection of the deficiencies, additions to tax and penalties (plus statutory interest) until the decision of the Tax Court becomes final.

It is further stipulated that each party is responsible for its own costs.

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It is further stipulated that on October 24, 2019, Petitioners made advance payments for the tax years 2004, 2006, 2007 and 2011 in the amounts of \$220,143.95, \$162,814.06, \$62,620.94 and \$152,400.00, respectively. It is stipulated that Petitioners' deficiencies, additions to tax and penalties for the tax years 2004, 2006, 2007 and 2011 are computed without considering the advance payments of \$220,143.95, \$162,814.06, \$62,620.94 and \$152,400.00, respectively.

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Date: 11/7/19